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EDWARD BENNETT WILLIAMS (1920-1988)
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February 22, 2017

Via ECF

The Honorable Analisa Torres
United States District Judge
Daniel Patrick Moynihan Courthouse
500 Pearl Street
New York, NY 10007
Torres_NYSDChambers@nysd.uscourts.gov

Re: *United States v. Zukerman*, No. 16 Cr. 194 (AT)

Dear Judge Torres,

We write to notify the Court of the sentence in *United States v. Horsky*, No. 16-CR-00224-TSE (E.D. Va.), which was imposed after the parties submitted their sentencing memoranda in this case. Attached are the following documents relating to *Horsky*:

- Exhibit A: The government's February 10, 2017 press release;
- Exhibit B: The government's sentencing memorandum; and
- Exhibit C: The transcript of the February 10, 2017 sentencing hearing.

According to the government's press release, Horsky, a 71-year old man, "stashed assets and hid income offshore in secret bank accounts" for a period of 15 years, "amass[ing] a $220 million fortune" while engaging in "criminal actions to evade his federal income tax obligations [that] were particularly flagrant and unacceptable." Ex. A. Among other things, "[i]n 2008, Horsky received approximately $80 million in proceeds from selling Company A's stock," but then "filed a fraudulent 2008 tax return that underreported his income by more than $40 million and disclosed only approximately $7 million of his gain from the sale." *Id.* The government estimated the total tax loss at over $18 million. Ex. B at 9. Although the defendant's advisory Guidelines range was 57–71 months, the government requested a sentence of 20 months, and Judge Ellis ultimately sentenced Horsky to 7 months' imprisonment. Ex. C at 20:24–25, 33:8–10.

Respectfully submitted,

James Bruton (DMH)

James A. Bruton, III

cc: Stanley J. Okula, Jr., AUSA